

excess funds identified to the contracting office. When complete, the administrative closeout procedures shall ensure that—

- (1) Disposition of classified material is completed;
 - (2) Final patent report is cleared;
 - (3) Final royalty report is cleared;
 - (4) There is no outstanding value engineering change proposal;
 - (5) Plant clearance report is received;
 - (6) Property clearance is received;
 - (7) All interim or disallowed costs are settled;
 - (8) Price revision is completed;
 - (9) Subcontracts are settled by the prime contractor;
 - (10) Prior year indirect cost rates are settled;
 - (11) Termination docket is completed;
 - (12) Contract audit is completed;
 - (13) Contractor's closing statement is completed;
 - (14) Contractor's final invoice has been submitted; and
 - (15) Contract funds review is completed and deobligation of any excess funds is recommended.
- (b) When the actions in paragraph (a) above have been verified, the contracting officer administering the contract shall ensure that a contract completion statement, containing the following information, is prepared:
- (1) Contract administration office name and address (if different from the contracting office).
 - (2) Contracting office name and address.
 - (3) Contract number.
 - (4) Last modification number.
 - (5) Last call or order number.
 - (6) Contractor name and address.
 - (7) Dollar amount of excess funds, if any.
 - (8) Voucher number and date, if final payment has been made.
 - (9) Invoice number and date, if the final approved invoice has been forwarded to a disbursing office of another agency or activity and the status of the payment is unknown.
 - (10) A statement that all required contract administration actions have been fully and satisfactorily accomplished.
 - (11) Name and signature of the contracting officer.

(12) Date.

(c) When the statement is completed, the contracting officer shall ensure that—

(1) The signed original is placed in the contracting office contract file (or forwarded to the contracting office for placement in the files if the contract administration office is different from the contracting office); and

(2) A signed copy is placed in the appropriate contract administration file if administration is performed by a contract administration office.

[48 FR 42113, Sept. 19, 1983, as amended at 54 FR 34752, Aug. 21, 1989]

4.805 Storage, handling, and disposal of contract files.

(a) Agencies shall prescribe procedures for the handling, storing, and disposing of contract files. Such procedures shall take into account documents held in other than paper format, such as microfilm and various electronic media. The original medium on which the document was created may be changed to facilitate storage as long as the requirements of part 4, law and other regulations are satisfied. The process used to create and store records must record and reproduce the original document, including signatures and other written and graphic images completely, accurately, and clearly. Data transfer, storage, and retrieval procedures shall protect the original data from alteration. Unless law or other regulations require signed originals to be kept, they may be destroyed after the record copies on alternate media and copies reproduced from the record copy are verified to be accurate, complete and clear representations of the originals. Agency procedures for contract file disposal shall include provisions that the documents specified in paragraph (b) of this section shall not be destroyed before the times indicated. When original documents have been converted to alternate media for storage, the requirements in paragraph (b) of this section shall apply to the record copies on the alternate media instead of the original documents.

(b) If administrative records are mixed with program records and cannot be economically segregated, the

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entire file should be kept for the period of time approved for the program records. Similarly, if documents, specified below, are part of a subject or case file which documents activities different from those specified below, they should be treated in the same manner as the files of which they are a part.

Document	Retention Period
(1) Records pertaining to exceptions or protests, claims for or against the United States, investigations, cases pending or in litigation, or similar matters.	Until final clearance or settlement, or until the retention period otherwise specified for the document in paragraphs (b)(2) through (13) below is completed, whichever is later.
(2) Signed originals of construction contracts over \$2,000 and all other contracts over \$25,000.	6 years and 3 months after initial payment.
(3) Signed originals of justifications and approvals and determinations and findings required by part 6, and copies of supporting documents and data.	6 years and 3 months after final payment.
(4) Signed originals of construction contracts of \$2,000 or less and all other contracts of \$25,000 or less.	3 years after final payment.
(5) Unsuccessful offers or quotations that pertain to contracts using simplified acquisition procedures.	Retain 1 year after date of award or until final payment, whichever is later; but if the contracting officer determines that the files have future value to the Government, retain as long as advisable.
(6) Contract status (progressing), expediting, and production surveillance records.	6 months after final payment.
(7) Rejected engineering change proposals.	6 months after final payment.
(8) Labor compliance records, including equal employment opportunity records.	3 years after final payment.
(9) Documents pertaining generally to the contractor as described at 4.801(c)(3).	Until superseded or obsolete.
(10) Records or documents other than those in paragraphs 4.805(b) (1)–(9) of this section pertaining to contracts using simplified acquisition procedures.	1 year after final payment.
(11) Records or documents other than those in paragraphs 4.805(b) (1)–(10) of this section pertaining to contracts not using simplified acquisition procedures.	6 years and 3 months after final payment.
(12) Files for cancelled solicitations (see 4.801(c)(1)).	5 years after cancellation.
(13) Solicited and unsolicited unsuccessful offers and quotations above the simplified acquisition threshold:	

Document	Retention Period
(i) When filed separately from contract case files.	Until contract completion date.
(ii) When filed with contract case files.	6 years and 3 months after final payment.

(c) Documents listed in paragraph (b)(1) under “Document” shall not be destroyed until final clearance or settlement.

[48 FR 42113, Sept. 19, 1983, as amended at 50 FR 1727, Jan. 11, 1985; 50 FR 52429, Dec. 23, 1985; 54 FR 5054, Jan. 31, 1989; 57 FR 60573, Dec. 21, 1992; 59 FR 67016, Dec. 28, 1994; 60 FR 34746, July 3, 1995; 61 FR 39190, July 26, 1996]

Subpart 4.9—Information Reporting to the Internal Revenue Service

SOURCE: 57 FR 44260, Sept. 24, 1992, unless otherwise noted.

4.900 Scope of subpart.

This subpart provides policies and procedures applicable to reporting contract and payment information to the Internal Revenue Service (IRS).

4.901 Definitions.

Common parent, as used in this subpart, means that corporate entity that owns or controls an affiliated group of corporations that files its Federal income tax returns on a consolidated basis, and of which the offeror is a member.

Corporate status, as used in this subpart, means a designation as to whether the offeror is a corporate entity, an unincorporated entity (e.g., sole proprietorship or partnership), or a corporation providing medical and health care services.

Taxpayer Identification Number (TIN), as used in this subpart, means the number required by the IRS to be used by the offeror in reporting income tax and other returns.

4.902 Contract information.

(a) 26 U.S.C. 6050M, as implemented in 26 CFR, requires heads of Federal executive agencies to report certain information to the IRS.

(b)(1) The required information applies to contract modifications—